--- 10 Cigarettes - Series “C” - imperf - as used by “Rock City Tobacco” - 1938-40 ---

The first listed code dated Series “C” ten cigarette imperforate stamp used by “Rock City Tobacco” began their monthly numbered date sequence in September 1938. I have presumed that sheets of stamps purchased by “Rock City Tobacco” in the pre-war and early-war era (when *up-front* purchase and immediate attachment of the excise tax stamps was finally mandated) were cancelled with this simple numbered date, which began with 6 . . 13D / 1 in October 1938. Sheets purchased under the Budget of September 1939 received a more complex coding - as (6 . . 13D / 04B3) for June 1940 - [1940] [second quarter] [third month].

The wartime Budget of September 12th 1939 increased the excise duty on *small cigarettes* from $ 4.00 to $ 5.00 per thousand. This temporarily brought a halt to production of ten cigarettes. Under the June 1940 Budget, “Rock City Tobacco” resumed production of ten cigarettes, for sale in the Province of Quebec (which had enacted a 10% tobacco tax effective July 1st) at 13¢ or 14¢ per pack.

--- in red mimeograph reading vertically up - 12 copies to date ---

★**RC-381** - 10 cigarettes, imperf, coded 6 - 13D / 1 in red mimeo by “Rock City Tobacco” in October 1938

[★RC-381]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1938	---	---	---	---	---	---	---	---	---	1	---	3
1939	4	5	---	---	8	9	10	11	12	---	---	---
1940	---	---	---	---	---	---	22	---	24	25	---	---

--- 10 Cigarettes - Series “C” - imperf - used by “Rock City Tobacco” - Budget of September 1939 ---

The Budget of September 1939 increased the excise duty on *small cigarettes* from $ 4.00 to $ 5.00 per thousand and the manufacturers, attempting to maintain the 10¢ price on their brands, decreased the ten cigarette package to nine cigarettes. Under the Budget of September 1939 Rock City began a new cancellation sequence to indicate sheets purchased under the higher tax rate, using a reversed year date (e.g. 04 for 1940) followed by a letter (from A to D) to indicate the year-quarter, and the final number (from 1 to 3) to show the month of that year-quarter. Thus 04B3 would read as [1940] [quarter two] [month three] or June 1940. *Stamps purchased at the pre-1939 excise rate continued to be cancelled with the old monthly number system*.

--- in red mimeograph reading horizontally upright - a single copy to date ---

★**RC-381** - 10 cigarettes, imperf, coded 6 . . 13D / 04B2 in red mimeo by “Rock City Tobacco” in May 1940

[★RC-381]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	---	---	---	---	04B2	---	---	---	---	---	---	---
1941	---	---	---	---	---	---	---	---	---	---	---	---

--- 10 Cigarettes - Series “C” - imperf - as used by “Rock City Tobacco” - Budget of June 1940 ---

When the next Budget of June 1940 increased the excise duty on *small cigarettes* from $ 5.00 to $ 6.00 per thousand and simultaneously reduced the maximum weight of *small cigarettes* to 2½ pounds per thousand, the manufacturers responded by again reducing their package sizes by one cigarette per pack of ten, thus from nine to eight cigarettes. However at this same time, the 12 cigarette pack (reduced to 11 cigarettes in 1939) had become 10 cigarettes in 1940. Stamps purchased under the June 1940 Budget were coded by dropping the letter and its appended number from the date cancellation, and using a simple numbered month coding.

--- in red mimeograph reading horizontally upright - a single copy to date ---

★**RC-381** - 10 cigarettes, imperf, coded 6 • 13D / 24-02 in red mimeo by “Rock City Tobacco” in February 1942

[C-366]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1941	---	---	---	---	---	---	---	---	---	---	---	---
1942	---	24-02	---	---	---	---	---	---	---	---	---	---

On July 1st 1940, abolishing all previous municipal and provincial tobacco taxes, Quebec enacted a flat 10% tax on tobacco products. To maintain their profit margin, the manufacturers again reduced the package sizes for sale in Quebec, and the *across Canada* eight cigarette pack became a *Quebec* seven cigarettes, retailing with the 10% provincial and all federal taxes included at 10¢ per pack. This 10¢ seven cigarettes was not a marketable item in Quebec, and as can be seen from the above listing the ten cigarette pack was restored in 1940 for retail in Quebec at 15¢ per pack.

Apparently, with full war-time employment, and the odd-cents price, the ten cigarette package did not last, as when the Budget of June 23rd 1942 under the “Special War Measures Act” imposed an excise tax of 1¢ per five cigarettes or major fraction thereof, *there was no corresponding* “Rock City Tobacco” ten cigarette **2ct** red surcharge in the series **RC-549 / RC-554**, or in the **2407** dated sequence **RC-557 / RC-562** and the presumption is that “Rock City”was no longer using the ten cigarette package.

Likewise, as confirmation, when the Budget of March 3rd 1943 doubled the excise tax, there was no “Rock City Tobacco” 1943 re-surcharge of the **2c. / EXCISE / TAX** BABN surcharged ten cigarette stamp using **4c.** and its 8 mm. blue-black **O** *killer square*, as a part of the “Rock City” re-surcharged sequence **RC-716 / RC-720**.

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 10 cigarettes \ 6-13D],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
December 19th 2013, JBH